



WASHOE COUNTY

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Risk Mgt. _____

HR _____

Other _____

STAFF REPORT

BOARD MEETING DATE: Oct 28, 2014

DATE: Oct 8, 2014
TO: Board of County Commissioners
FROM: Mark Stafford, Senior Appraiser, Assessor
(775) 328-2219, mstafford@washoecounty.us

THROUGH: Joshua G. Wilson, Washoe County Assessor

SUBJECT: Roll change requests for errors discovered for the 2014/15, 2013/14, 2012/13, and 2011/12 unsecured tax rolls and authorize Chairman to execute the Order and further direct the Washoe County Treasurer to correct the error(s) and notify the taxpayer if an adjustment to the tax bill is necessary [cumulative amount of reduction \$25,233.39] (All Commission Districts.).

SUMMARY

NRS 361.765 provides for the correction of clerical or typographical errors by the County Commissioners whenever an incorrect assessment of real or personal property appears on the tax roll. The attached Exhibit A lists accounts where the personal property assessment is to be corrected due to clerical or typographical errors made for the 2014//15, 2013/14, 2012/13, and 2011/12 roll years.

Strategic Objective: Sustainability of our financial, social and natural resources.

PREVIOUS ACTION

This request will make multiple corrections to the tax roll with one Board action. The Board has approved similar requests from the Assessor. Because all of the accounts are affected by the similar conditions, this is believed to be the most efficient method for correcting the tax roll.

BACKGROUND

Pursuant to NRS 361.260 (1) the County Assessor shall discover, list, and assess all taxable personal property within the County as of July 1 each tax year. The County Assessor examines business license listings, aircraft hangar and tie-down lists, state

AGENDA ITEM # 14C2

licensing listings and other resources to discover businesses and personal property in Washoe County.

Exhibit A lists manufactured homes, aircraft, and commercial accounts that require corrections. Two manufactured homes were demolished before the lien date July 1, 2014 after the manufactured home roll was closed for assessment preparation. They should be removed from the unsecured roll. Another one was sold but had the prior owner's veteran exemption applied in error. Two others had added enclosed porches but they were incorrectly classified as additions.

For aircraft accounts in the exhibit, the first one was incorrectly assessed due to an error in entry of the data source. The second one had already been assessed by the Carson City Assessor's Office. It needs to be removed from our roll.

The rest of accounts on the list are commercial accounts that went out of business, moved out of county before the lien date, or have been incorrectly assessed due to wrong ownership, exemption qualification, or asset life assignment.

These errors occurred due to clerical errors made by the taxpayers on their declaration, or by the Assessor's Office when processing the accounts. They should be corrected under NRS 361.765.

FISCAL IMPACT

The decrease in property tax revenue attributable to the reductions in value as listed in Exhibit A is \$25,233.39. (All Commission Districts.)

RECOMMENDATION

It is recommended that the Board of County Commissioners approve the roll change requests for errors discovered for the 2014/15, 2013/14, 2012/13, and 2011/12 unsecured tax rolls and authorize Chairman to execute the Order and further direct the Washoe County Treasurer to correct the error(s) and notify the taxpayer if an adjustment to the tax bill is necessary [cumulative amount of reduction \$25,233.39].

POSSIBLE MOTION

Should the Washoe County Board of County Commissioners agree with staff's recommendation, a possible motion would be:

"Move to approve the roll change requests for errors discovered for the 2014/15, 2013/14, 2012/13, and 2011/12 unsecured tax rolls and authorize Chairman to execute the Order and further direct the Washoe County Treasurer to correct the error(s) and notify the taxpayer if an adjustment to the tax bill is necessary [cumulative amount of reduction \$25,233.39]."

ROLL CHANGE REQUESTS FOR PERSONAL PROPERTY ACCOUNTS
TAX YEARS 2011/2012, 2012/13, 2013/2014, and 2014/2015

Exhibit A
10/8/2014

RCR #	IDENTIFIER	NAME	SITUS ADDRESS 1	SITUS ADDRESS 2	TAX DISTRICT	MAIL ADDRESS 1	MAIL ADDRESS 2	MAIL ADDRESS 3	TAX AMOUNT	REASON FOR ROLL CHANGE	2011/12 ASSESSED	2011/12 TAXABLE	CORRECTED ASSESSED	CORRECTED TAXABLE	CORRECTED TAX	ESTIMATED TAX CHANGE
PP14120	2211134	BUFFALO WILD WINGS	13967 S VIRGINIA ST	RENO	1015	PO BOX 9128		RAPID CITY SD 57709	2987.72	INCORRECT ASSESSMENT	81,940	234,114	62,850	179,571	\$2,291.66	(\$696.06)
PP14131	2524002	DYNAGRAPHIC PRINTING INC	2001 TIMBER WAY	RENO	1005	2001 TIMBER WAY		RENO NV 89512	18449.66	INCORRECT ASSESSMENT	505,992	1,445,691	450,448	1,286,994	\$16,424.38	(\$1,025.28)

TOTAL ROLL CHANGE REQUEST FOR 2011/12

RCR #	IDENTIFIER	NAME	SITUS ADDRESS 1	SITUS ADDRESS 2	TAX DISTRICT	MAIL ADDRESS 1	MAIL ADDRESS 2	MAIL ADDRESS 3	TAX AMOUNT	REASON FOR ROLL CHANGE	2012/13 ASSESSED	2012/13 TAXABLE	CORRECTED ASSESSED	CORRECTED TAXABLE	CORRECTED TAX	ESTIMATED TAX CHANGE
PP14121	2211134	BUFFALO WILD WINGS	13967 S VIRGINIA ST	RENO	1015	PO BOX 9128		RAPID CITY SD 57709	2592.56	INCORRECT ASSESSMENT	70,827	202,363	54,158	134,737	\$1,982.40	(\$610.16)
PP14132	2524002	DYNAGRAPHIC PRINTING INC	2001 TIMBER WAY	RENO	1005	2001 TIMBER WAY		RENO NV 89512	17484.64	INCORRECT ASSESSMENT	477,670	1,364,771	419,020	1,197,200	\$15,337.81	(\$2,146.83)

TOTAL ROLL CHANGE REQUEST FOR 2012/13

RCR #	IDENTIFIER	NAME	SITUS ADDRESS 1	SITUS ADDRESS 2	TAX DISTRICT	MAIL ADDRESS 1	MAIL ADDRESS 2	MAIL ADDRESS 3	TAX AMOUNT	REASON FOR ROLL CHANGE	2013/14 ASSESSED	2013/14 TAXABLE	CORRECTED ASSESSED	CORRECTED TAXABLE	CORRECTED TAX	ESTIMATED TAX CHANGE
PP14116	2625065	BERRY-HINCKLEY INDUSTRIES	900 W 4TH ST	RENO	1005	PO BOX 93417		LAS VEGAS NV 89193	7738.86	OUT OF BUSINESS	211,444	604,126	0	0	\$0.00	(\$7,738.86)
PP14119	2184069	COMMITTEE TO AID ABUSED WOMEN	1735 VASSAR ST	RENO	1005	1735 VASSAR ST		RENO NV 89513	20.7	EXEMPTION CORRECTION	565	1,614	565	1,614	\$3.11	(\$17.59)
PP14122	2211134	BUFFALO WILD WINGS	13967 S VIRGINIA ST	RENO	1015	PO BOX 9128		RAPID CITY SD 57709	2332.54	INCORRECT ASSESSMENT	63,730	182,086	48,367	138,191	\$1,770.23	(\$552.31)
PP14127	5101094	NEVADA GENERAL ENTERPRISES LTD	1300 HOGE RD	WASHOE COUNTY	1040	TTM FITZPATRICK	1270 N MCCARRAN BLVD	RENO NV 89512	314.42	INCORRECT ASSESSMENT	8,590	24,543	6,122	17,491	\$224.07	(\$90.35)
PP14128	2470232	KXTO TRANSMITTER SITE		WASHOE COUNTY	6040	2720 W BUSINESS 83		WESLACO TX 78796	400.22	EXEMPTION CORRECTION	12,351	35,289	12,351	35,289	\$0.00	(\$400.22)
PP14129	5101235	MARTIN JUSTIN A		RENO-TAHOE AIRPORT	1005	7000 MALE ANNE AVE APT 2525		RENO NV 89523	281.82	INCORRECT ASSESSMENT	7,700	22,000	0	0	\$0.00	(\$281.82)
PP14132	2524002	DYNAGRAPHIC PRINTING INC	2001 TIMBER WAY	RENO	1005	2001 TIMBER WAY		RENO NV 89512	20170.66	INCORRECT ASSESSMENT	551,111	1,574,603	488,196	1,394,846	\$17,867.98	(\$2,302.68)
PP14133	2211634	VIVOLI CAFE & TRATTORIA	6795 S VIRGINIA ST	RENO	1015	1520 N HAYWORTH AVE # 11		LOS ANGELES CA 90046	435.56	OUT OF BUSINESS	11,900	34,000	0	0	\$0.00	(\$435.56)

TOTAL ROLL CHANGE REQUEST FOR 2013/14

RCR #	IDENTIFIER	NAME	SITUS ADDRESS 1	SITUS ADDRESS 2	TAX DISTRICT	MAIL ADDRESS 1	MAIL ADDRESS 2	MAIL ADDRESS 3	TAX AMOUNT	REASON FOR ROLL CHANGE	2014/15 ASSESSED	2014/15 TAXABLE	CORRECTED ASSESSED	CORRECTED TAXABLE	CORRECTED TAX	ESTIMATED TAX CHANGE
PP14117	2625065	BERRY-HINCKLEY INDUSTRIES	900 W 4TH ST	RENO	1005	PO BOX 93417		LAS VEGAS NV 89193	7630.96	OUT OF BUSINESS	208,496	595,703	0	0	\$0.00	(\$7,630.96)
PP14118	3103683	CARDONA, SANDRA	5310 JON DR	SUN VALLEY	4025	5310 JON DR		SUN VALLEY NV 89433	21,526	INCORRECT ASSESSMENT	7,534	21,526	6,037	17,249	\$206.69	(\$51.29)
PP14123	3116601	JACKSON, CLIFFORD B	18920 COLD SPRINGS DR	WASHOE COUNTY	4000	3016 BROOK ST		KINGMAN AZ 86401	63.98	DEMOLISHED	2,366	6,760	0	0	\$0.00	(\$63.98)
PP14124	3100603	SEGOVIANO, MARTA LIDIA MORAN	5450 MARCEL CT	SUN VALLEY	4025	5450 MARCEL CT		SUN VALLEY NV 89433	207.6	INCORRECT ASSESSMENT	6,064	17,326	2,136	6,103	\$73.13	(\$134.47)
PP14125	3116756	MATTICE, ALFRED G OR ANN I	227 W 4TH AVE	SUN VALLEY	4025	PO BOX 20232		SUN VALLEY NV 89433	61.24	DEMOLISHED	3,150	9,000	0	0	\$0.00	(\$61.24)
PP14126	3207029	DAYLAMI, ESFANDIAR	106 CABERNET PKWY	SUNVILLA ESTATES MHP	1005	106 CABERNET PKWY		RENO NV 89512	166.88	EXEMPTION CORRECTION	4,932	14,091	7,432	21,234	\$238.39	\$91.51
PP14130	2207418	SKI LAB LLC THE	300 MOGUL MOUNTAIN DR	RENO	6011	1251 WHILEAWAY RD		PARK CITY UT 84098	75.24	OUT OF COUNTY	2,322	6,634	0	0	\$0.00	(\$75.24)

TOTAL ROLL CHANGE REQUEST FOR 2014/15

									\$ 8,463.88		2234,864	671,040	15,605	44,586	\$538.21	(\$7,925.67)
											2,238,684	6,396,240	1,557,682	4,450,520	\$56,439.85	(\$25,233.39)

CUMULATIVE AMOUNT OF REDUCTION IN TAX REVENUE

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, having examined the errors reported by the Assessor as set forth in Exhibits A based upon the evidence presented, finds that the errors reported are typographical and clerical errors set within the meaning of NRS 361.765. THEREFORE, IT IS HEREBY ORDERED that the County Treasurer is directed to correct the errors to reflect the appraised value of the property as shown above, and directs the Clerk to serve a copy of this order on the County Treasurer who shall make the necessary refunds of adjustments to the tax bill and correct the tax roll.

Dated this _____ day of _____, 2014

County Clerk _____

Chairman, Washoe County Commission _____